Sectt. II-27—104,006—4-11-48.

Dev (195/) Department.

M.S SERIES.

Passed
Secy
Supdt

G.O. NO. 2867

Dated 21- 6- 57

[Despatch Abstract.]

Industries- Sericulture & S.F Kollegal
Employment of Cost Accountant

Government of Madras.
Abstract.

INDUSTRIES - Sericulture - [illegible] Government Silk Filatures - Kollegal - Employment of cost Accountant-Sanctioned.

- - - -

Department of Industries
& Commerce.

128207

From:
M.T. RAJU Esqr.,BAR-AT-LAW; I.C.S.,
Director of Industries & Commerce,
Cathedral P.O., Madras.6.

To:
The Secretary to Government,
Development Department,
Madras.9.

-x-x-x

Pl issue
20/3/57

27
2/1/3

Dw Dtd

Memo: 128207 MT/50.2 d. 19.3.57

Sub: Accounts - Audit report on the accounts of the G.S.F., Kollegal - for the period from 1st Oct. 49 to 31st March 50.

Ref. From the Dte No 2123-DI/49 d. 11.12.50.

—x—

The Govt. Consider that the cost accounting in the G.S.F., Kollegal should not be dispensed indefinitely as suggested by the Dte but should be introduced as early as possible. The Dte is requested to state when, he expects the filatures to work continuously, why the filatures are not working continuously and what is delaying the opening of the register of assets

To the Dte! 19.3.57 1930

1935

11

Dev D.lpl

Memo: 128207 MI/50-3 d. 24/4/51

Subt: Accounts - Audit report on the accounts of the G.S.F., Kollegal for the period from 1st Oct '49 to 31st March '50.

p 3 c/f Ref. Govt. Memo: 128207 MI/50-2 d. 19.3.51.

— × —

The attention of the D/Dte is invited to Govt. Memo cited and he is requested to send his reply before 20.5.51.

To The D/Dte.

23.4.51

23/4

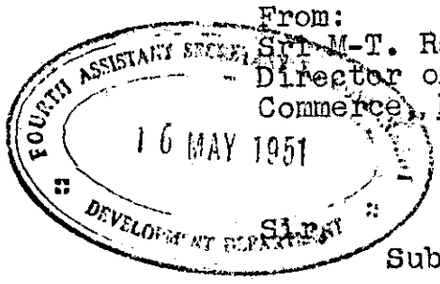
27/4

7

Department of Industries & Commerce.

From:
Sri M-T. Raju Bar-at-Law, I.C.S.,
Director of Industries and Commerce, Madras.6.

To:
The Secretary to Government,
Development Department,
Fort St. George, MADRAS.9.



No.2123/D1/49 dated 10th May, 1951.

p.3 above 54408

Sub: Accounts- Audit report on the accounts of the Government silk Filatures- Kollegal for the period from 1st October, 1948 - 31st March, 1949.

Ref: Government Memo. No.128207/M1/50-2 Development Department dated 19th March, 1951.

The Government Silk Filatures, Kollegal has been working continuously since 24/7/50 and it is expected that its continous working will be maintained . It is therefore suggested that the system of cost accounting on the lines suggested in the Audit report may be introduced hereafter. The Sericultural Expert stated that he requires an experienced cost Accountant for the purpose. At present, one Commercial Accountant and One Upper Division Clerk are in charge of the accounts of the Government Silk Filatures, but both are already overworked and hardly able to cope with the existing work. I therefore fully agree with the Sericultural Expert that the Cost accounts work would require the services of a separate Accountant. In this connection, I submit that Government have sanctioned the post of a Cost Accountant for the Andhra Paper Mills, Rajahmundry in the scale of Rs. 80--3--95--5--110 for similar work. I request therefore that a post of Cost Accountant in the scale of pay of Rs. 80--110 may be sanctioned for the Government Silk Filatures, Kollegal till 31st March, 1952 in the first instance. As soon as the proposed Cost Accountant is appointed the system of Cost accounting will be introduced in the Government Silk Filatures.

A register of assets has already been opened in the Government Silk Filatures, Kollegal.

for Director of Industries and Commerce

MNG/15.5. 15/5/51.

Cost Accountant - Rs 110
Av 101
DA 26
HRA 3
139 x 9
= Rs 1170 x 7 mon

T. M.

Dev(Mi) Dept

To The Director of Industries
& Commerce, Madras.

—×—

Sub: Accounts - Audit report on the accounts of the C.S.F., Kollegal for the period from 1st Oct. 1948 to 31st March 1949.

Ref. your letter No. 2123/Di/49 d. 10.5.54.

—×—.

Please state urgently, the number and date of the G.O. in which the Govt. sanctioned the post of a Cost Accountant for the Andhra Paper Mills, Rajahmundry. in the scale of Rs 80-3-95-5-110.

OFFICE OF THE

Date 194 .

Hours Minutes

TELEPHONIC MESSAGE.

From A.G. To Dev. 58829

Sub: Accounts -- Audit Report on the a/cs of Govt. Silk Filature Kollegal for the period 1/10/48 to 31-3-49.

Ref: Dev. T.M. d. 24.5.51

The Post of Cost Accountant in the Andhra Paper Mills, Rajahmundry was sanctioned vi G.O. Ms. No. 3219 Dev. dt 17.8.1950.

[Please write on both sides.

// Dev Dept.

150/2/6

Sub: Industries - Sericulture - G.S.F., Kollegal Employment of Cost Accountant - Sanctioned.

p.7 Cf. Read from the D/dt No. 2123/Dr/49 d. 10.5.51.

—x—

G.O.Ms. 2867 dated. 21.6.51

In the circumstances stated by the D/dt, H.E., the Governor of Madras sanctions the employment, ~~of one Cost Accountant~~ from the date of appointment till 31-3-'52, of one Cost Accountant in the scale of Rs 80-3-95-5-110 ~~for the Govt. Silk Filatures, Kollegal~~, for (the work connected with the preparation of) ~~maintaining the~~ Cost Accounts of the Govt. ~~Silk~~ Filatures, ~~Kollegal~~ Silk Filatures, Kollegal.

2. The expenditure should be debited to 43. a. Industries - P Govt. Silk Filatures. Kollegal.

to The D/dt
" A.G. Thro' Fin Dept.
S.F.
S.C.

Addl Dy
25/6.

(Extract from Notes to G.C.No.5334 Dev. dated 29-12-50)

x x x x

Finance (Accts.)

The proposal of Development at 'A' on p.7 above may be agreed to in Finance.

In the case of closing stock, it is proposed to accept the A.G's suggestion to value the stock on the basis of the cost of production, instead of at the actual selling rate ruling on the last day of the trading period. In regard to silk issued from stock to the weaving section also the A.G. suggests that that the rate should be fixed with reference to the actual cost of production of silk. The D.I & C. however wants to continue the present practice of valuing the silk issued to the weaving section at the selling or market rates ruling on the date of issue, till the weaving section is made permanent. It is not clear what difficulti will arise, if the A:G's suggestion is given effect to, while the weaving section is yet temporary. Development may be requested to consult the D.I & C. further on the point.

14/8/50 18/8/50.

x x x

Dev

[From the Dir.No. 2123 D1/49 dt 11-12-50]

To DS. T of Dir's letter on p/CF

As suggested by Dir at Baroda the Dir was consulted. His reply will be found at T on p/CF The Govt have accepted the Dir's suggestion that process costing in the Govt Silk Dilutrses may be introduced after the problem of working Dilutrses centrifugally is solved satisfactorily In the circumstances the Dy's suggestion may be taken up after process costing is introduced

(T7)

2

Sg D/c's letter enclo. 4 W's

The DIC has already been asked to report in the course the date on which a register showing the several assets of the filatures has been opened. Vide para 7 ggo at p 53 g (x).

No further action is necessary.

The remarks of Dir may be submitted.

22252 — 1257

Dev no 128207 Mi/50-1
23.2.57.

ADDITIONAL DEPUTY SECRETARY 15514 1 FEB 1951 FINANCE DEPARTMENT

Finance (Accts)

The notes on pp 1-2 above may be perused. Dev. may inform the AS. about the position as stated at N on page 1 above. 'A'

11/3/51

B
1.3.57 Dev

25227

To AS.

Dev Dept

Fin no 15514 Accts-1

With reference to 'A' above of Fin Accts above a draft memo is submitted for approval. It may issue along with printed copies of ggo nos 5334 & 29 1280 and 12/3/57 1238

5 MAR 1951 FURTHER ASSISTANT SECRETARY to G DEVELOPMENT DEPARTMENT

S
1457

are not welcomed to accept that cost accounting should be depend independently. Inquiries from D I & C when he expects the flat mill to work continuously and why they are not working continuously must Inquire also what is delay in the opening of the register of assets

A

B

FAAS W.r. to 'A' above. A draft memo to the DIC is submitted below for approval.

1357

p. 3 Cf. [Issued as Memo: 12820 T MI/50 d. 19.3.51]
p 7 Cf. [From the Dte No. 2123/DI/49 d. 10.3.51.]

To Hs.

Please see the letter from the Dte at p 7 Cf. The Dte has stated that the Govt. Silk Filatures, Kollegal has been working continuously since 24.7.50 and that it is expected that its continuous working will be maintained. He has suggested that the system of cost accounting on the lines suggested in the Audit report may be introduced hereafter p. 7 Cf. and in this connection has submitted that a Separate Cost Accountant ~~on~~ on Rs 80-110 may be sanctioned for the Govt. Silk Filatures. He has stated that the one Commercial Accountant and one upper division Clerk who are in charge of the accounts are unable to cope with the existing work. He has also pointed out that the post of a cost accountant has been A on p. 7 Cf. sanctioned for the Andhra Paper Mills, Rajahmundry for similar work. With ref to 'B' on p. 2 above the Dte has stated points out that a register of assets has already Fi on p 7 Cf. been opened in the G.S.F., Kollegal.

For orders whether the Dte's proposal to employ a Cost accountant in the G.S.F., Kollegal may be accepted.

Subject to orders a draft order is submitted for approval.

Fin. may see for remarks.

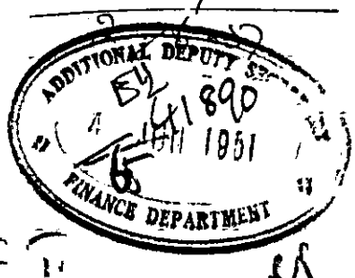
Dfte 31.5.51

16/5

2.6.51

Fin

Dem. no 12820 T MI/50. 4.



4

Fin.(EII)

(previous Fin. note on p. 2 above).

The correspondence at pp 3-7 C.7 and Dept's note on p 3 above may be perused. (The extra cost involved works out to Rs. 1,170 (Ⓐ) for a period of 9 months)

2/. In the circumstances explained at A' on p.7C.7., the draft order below may be accepted.

B 10.6.57 D.S. 11.6.57

1-6-51. 9651

Dept

Ⓐ Pencil calculation at p 7 C 7

B 10.6.57 Thro. Fin.(Accts.)

AKV 9/6/51.

65829 Dept. Fin no 41890 EII/57 11.6.57

THIRD ASST. SECRETARY TO GOVERNMENT 10 JUN 1951 EDUCATION DEPARTMENT

To Rs: Notes ~~passed~~ at p. 1 above Dev. Dept and Finance notes above may be perused. The draft order below may now issue

Dept 18/6/57 18/6/57

(B.S.) D.S. 19/6